

-- Schedule 25 --  
GENERAL SERVICE EXPENSES

# \_\_\_\_\_

HCFA-179 # 8U-6142 Date Rec'd 10/1/84  
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Uniform Account Number	7550 DIETARY	7551 PLANT OPERATION AND MAINTENANCE	7552 HOUSEKEEPING	7553 LAUNDRY AND LINEN	7554 SECURITY	7555 TRANSPORTATION
<u>SALARIES AND WAGES</u>						
1. Expense For Productive Hours Worked	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2. Productive Hours Worked	_____ HR	_____ HR	_____ HR	_____ HR	_____ HR	_____ HR
3. Expense For Non-Productive Hours	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
4. Non-Productive Hours	_____ HR	_____ HR	_____ HR	_____ HR	_____ HR	_____ HR
5. Total Salary And Wage Expense. . .	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>DIETICIAN CONSULTANT</u>						
6. Dietician Consultant Expense . . .	\$ _____					
7. Dietician Consultant Hours	_____ HR					
8. <u>OUTSIDE SERVICE</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____						
10. _____						
11. _____						
12. For Departmental Use . . . . .	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
13. <u>SUPPLY AND OTHER EXPENSES</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
14. _____						
15. _____						
16. _____						
17. _____						
18. For Departmental Use . . . . .	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
19. TOTAL EXPENSES	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
20. Total Of All Hours Above	_____ HR	_____ HR	_____ HR	_____ HR	_____ HR	_____ HR
	DIETARY	MAINTENANCE	HOUSEKEEPING	LAUNDRY	SECURITY	TRANSPORTATION

INSTRUCTIONS FOR  
Schedule 5A and 25B  
ALLOCATION OF GENERAL SERVICE EXPENSES

Schedule 25A and 25B are provided for allocating the general service expenses between the Title XIX nursing home provider and other major revenue generating activities or non-nursing home activities which shared the general services during the cost reporting period. Only complete those sections for those general services which are shared by the nursing home and the other activities.

ALLOCATION BASIS

Each general service cost center is allocated based on a commonly accepted statistical basis which is specified in each section. If some other allocation basis is used, describe it. The allocation ratio is calculated from the allocation basis amounts. For example, in dietary the ratio at Line 7B is Line 6B meals divided by Line 6A total meals; the ratio at Line 7C is Line 6C divided by Line 6A; the ratio at Line 7D is Line 6D divided by Line 6A.

These are the statistical allocation basis which are specified in each section.

<u>Section</u>	<u>Allocation Basis</u>
Dietary. . . . .	Meals Served (Line 6)
Plant Operation and Maintenance. .	Square Feet (Line 12)
Housekeeping . . . . .	Square Feet or Hours Provided (Line 15)
Laundry and Linen. . . . .	Pounds Of Laundry Processed (Line 18)
Security . . . . .	Square Feet (Line 21)
Transportation . . . . .	For transportation, select and describe a reasonable and available allocation basis. (Line 24)

If the preparer of the cost report cannot complete these allocation schedules, at lease enter the allocation basis amounts on the appropriate lines.

ALLOCATION OF DIETARY EXPENSES

The section for dietary expenses allows for allocating dietary expenses to employee meals. The net expense allocated to employee meals at Line 11 SHOULD NOT BE TRANSFERRED TO Schedule 28 - Employee Fringe Benefit Expense. Expenses should also be allocated to any significant amount of guest meals.

ALLOCATION TO REVENUE GENERATING ACTIVITIES

Expenses to service building space which is rented out or used for other revenue generating activities must be allocated to such activities if more than 1% of the total building space is used for all such activities and/or rented out. Also, heating, fuel, and utility expenses must be allocated on Schedule 29.

REFERENCES

For more information or details, see the following:

Schedule 4 - Major Revenue Generating Activities

INSTRUCTION BOOKLET - Section 700 - Allocation Of Shared And Indirect Expenses

ALLOCATION OF  
DIETARY  
PLANT OPERATION AND MAINTENANCE

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ALLOCATION OF DIETARY EXPENSES

1. Total Dietary Expenses.....\$ \_\_\_\_\_ --From Schedule 25, Line 19
2. Less: Expense For Food Products Provided To Employees Without Charge..... ( ) --To Line 9 Below
3. Less: Amount In Dietary Expense For Donated And Surplus Food Commodities ( ) --From Schedule 16, Line 1
4. Less: Revenue (or related expense) For Food Products Sold..... ( ) --From Schedule 16, Line 2
5. NET DIETARY EXPENSES TO ALLOCATE \$ \_\_\_\_\_ --To Line 8, Column A Below

	(A) Total	(B) Residents' Meals	(C) Employees' Meals	(D) Meals On Wheels Meals On Heels	(E) - Other	(F) - Other
6. Meals Served.....	_____	_____	_____	_____	_____	_____
7. Ratio To Total Meals (To 4 decimals)	1.0000	(7B)	(7C)	(7D)	(7E)	(7F)
8. Dietary Expense Allocation \$ (8A)	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total From Line 5 Above	8A X 7B	8A X 7C	8A X 7D	8A X 7E	8A X 7F	
9. Food Products Provided To Employees Without Charge (From Line 2 Above)	\$ _____					
10. Less: Revenue From Meals Sold To Employees (From Schedule 16, Line 3)	(\$ _____)					
11. Net Expense (Profit) For Meals And Food Products Provided To Employees (Line 8 + Line 9 - Line 10)	\$ _____					

FOR DEPARTMENTAL USE ONLY		
	Dietary Salaries	Salaries X 7C Ratio
Productive	\$ _____	\$ _____ (1)*
Non-Productive	_____	_____ (3)*
Total	\$ _____	\$ _____ (5)*
*Amount of salaries allocated to employee meals		

ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES

	(A) Total	(B) Nursing Home Area	(C) Employee Unique Fringe Benefit Areas	Non-Nursing Home Areas Getting Plant Operation & Maintenance Services		
				(D)	(E)	(F)
12. Total Square Feet For Areas	_____	_____	_____	_____	_____	_____
13. Ratio To Total Square Feet (To 4 decimals)	1.0000	(13B)	(13C)	(13D)	(13E)	(13F)
14. Total Plant Operation And Maint. Expense Allocation \$ (14A)	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total From Sch 25, Line 19	14A X 13B	14A X 13C	14A X 13D	14A X 13E	14A X 13F	

-- Schedule 25B --

ALLOCATION OF  
HOUSEKEEPING - LAUNDRY - SECURITY - TRANSPORTATION

# \_\_\_\_\_

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ALLOCATION OF HOUSEKEEPING EXPENSES

	(A) Total	(B) Nursing Home Area	Non-Nursing Home Areas Getting Housekeeping Services (C)	(D)	(E)
15. Total Square Feet Or Hours Of Service Provided	_____	_____	_____	_____	_____
16. Ratio To Total Square Feet Or Hours (To 4 decimals)	1.0000	_____ (16B)	_____ (16C)	_____ (16D)	_____ (16E)
17. Total Housekeeping Expense Allocation	\$ _____ (17A)	\$ _____	\$ _____	\$ _____	\$ _____
	Total From Sch 25, Line 19	17A X 16B	17A X 16C	17A X 16D	17A X 16E

ALLOCATION OF LAUNDRY AND LINEN EXPENSES

	(A) Total	(B) Nursing Home Residents & Area	Non-Nursing Home Persons Or Areas Getting Laundry Services (C)	(D)	(E)
18. Pounds Of Laundry Processed	_____	_____	_____	_____	_____
19. Ratio To Total Pounds (To 4 decimals)	1.0000	_____ (19B)	_____ (19C)	_____ (19E)	_____ (19F)
20. Total Laundry And Linen Expense Allocation	\$ _____ (20A)	\$ _____	\$ _____	\$ _____	\$ _____
	Total From Sch 25, Line 19	20A X 19B	20A X 19C	20A X 19E	20A X 19F

ALLOCATION OF SECURITY EXPENSES

	(A) Total	(B) Nursing Home Area	Non-Nursing Home Areas Getting Security Services (C)	(D)	(E)
21. Total Square Feet For Areas	_____	_____	_____	_____	_____
22. Ratio To Total Square Feet (To 4 decimals)	1.0000	_____ (22B)	_____ (22C)	_____ (22D)	_____ (22E)
23. Total Security Expense Allocation	\$ _____ (23A)	\$ _____	\$ _____	\$ _____	\$ _____
	Total From Sch 25, Line 19	23A X 22B	23A X 22C	23A X 22D	23A X 22E

ALLOCATION OF TRANSPORTATION EXPENSES

	(A) Total	(B) Nursing Home	Non-Nursing Home Activities Getting Transportation Services (C) Employee Unique Fringe Benefit	(D)	(E)
24. Allocation Basis (Describe)	_____	_____	_____	_____	_____
25. Ratio To Total Alloc. Basis	1.0000	_____ (25B)	_____ (25C)	_____ (25D)	_____ (25E)
26. Total Transportation Expense Allocation	\$ _____ (26A)	\$ _____	\$ _____	\$ _____	\$ _____
	Total From Sch 25, Line 19	26A X 25B	26A X 25C	26A X 25D	26A X 25E

INSTRUCTIONS FOR  
Schedule 26  
ADMINISTRATIVE SERVICE EXPENSE

This schedule is for uniform accounts 7660, 7661, 7662, 7663 and 7665 which are described on pages 4116 and 4117 of the "Nursing Home Accounting and Reporting Manual".

Lines 1 to 5 - SALARIES AND WAGES

Same as previous schedule. Hours are optional.  
Only column 7600 need be completed to report total salary expense; the detailed salary columns are optional.

Lines 6 and 7 - RELATED ORGANIZATION - CENTRAL SERVICE COSTS

See Schedule 26A and complete it if it applies to the nursing home. Do not report in this cost report the expense for management fee charges from related organizations.

Lines 8 to 19 - NON-SALARY EXPENSES

Enter the non-salary administrative expenses. Describe the expense or enter the nursing home's descriptive account title.

Round all amounts to whole numbers.

-- Schedule 26 --  
ADMINISTRATIVE SERVICE EXPENSE

# \_\_\_\_\_

Uniform Account Number	7665 General Administrative Services	7663 Medical Records	7661 Central Supply	7660 Accounting And Other Services	7600 Total Expense For Reporting Period
<b>SALARY AND WAGE EXPENSE</b>					
1. Expense For Productive Hours Worked	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2. Productive Hours Worked	_____ Hr	_____ Hr	_____ Hr	_____ Hr	
3. Expense For Non-Productive Hours	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
4. Non-Productive Hours	_____ Hr	_____ Hr	_____ Hr	_____ Hr	
5. Total Salary And Wage Expense	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

RELATED ORGANIZATION - CENTRAL SERVICE COSTS

6. Home Office Costs Allocated To Facility (From Schedule 26A)	\$ _____
7. County Costs Allocated To Facility (From Schedule 26A)	\$ _____

NON-SALARY EXPENSES (Itemize Accounts)

8. Nursing Home Association Dues And Special Assessments	\$ _____
9. _____	_____
10. _____	_____
11. _____	_____
12. _____	_____
13. _____	_____
14. _____	_____
15. _____	_____
16. _____	_____
17. _____	_____
18. Total Other (Attach schedule of items)	_____
19. For Departmental Use . . . . .	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
20. TOTAL ADMINISTRATIVE SERVICES EXPENSES	\$ _____

**FOOTNOTE -- CONTRACTUAL MANAGEMENT FEES**

If facility is managed by an outside contracted management firm, then complete the following.

- Amount of management fee expense for cost reporting period \$ \_\_\_\_\_
- Enclose copy of management contract which was in effect during cost reporting period.

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-- Schedule 26A --

HOME OFFICE -AND- COUNTY CENTRAL SERVICE EXPENSE

This schedule is to be completed by:

1. Any facility which is related by common ownership or control to a parent organization which provides centralized administrative services to the nursing home.
2. Any county operated nursing home which receives administrative services from centralized county services.

Any expenses, which are indirectly allocated to this facility for home office or county centralized administrative services, are to be reported in Schedule 20 administrative expenses of this report.

SECTION A -- GENERAL INFORMATION

Name and Address Of Home Office -Or- County Court House:

Contact Person At Home Office \_\_\_\_\_  
Telephone Number \_\_\_\_\_

SECTION B -- HOME OFFICE COST ALLOCATION REPORT

A parent or chain organization must prepare the "Home Office Cost Allocation Report" of the Wisconsin Department of Health and Social Services. The report is available at the address listed below.

The home office cost report is to be completed for the organization's fiscal year which ended during the period of this nursing home cost report. In Section D, report the amount of expense allocated to this facility.

The DHSS "Home Office Cost Allocation Report" should be based on an organization's Medicare home office cost report if such report has been completed. Use the audited Medicare cost report if available.

County Facilities. The county central service costs, which have been allocated to this nursing home, can be based on the county-wide cost allocation plan as prepared under "Federal Management Circular 74-4". The DHSS home office cost report need not be completed. In Section D, report the county costs which have been allocated to this facility for the county's calendar fiscal year which ended during the period of this nursing home cost report.

SECTION C -- List all nursing homes in Wisconsin which are operated by the parent organization or the county. Add sheets if needed.

Name Of Facility \_\_\_\_\_ City \_\_\_\_\_

SECTION D -- COSTS ALLOCATED TO THIS FACILITY

1. Amount of home-office or county central service costs allocated to this facility \$ \_\_\_\_\_
2. Less: Amount of return on owner's equity which is included in Line 1 amount ( \_\_\_\_\_ )
3. Adjustments: Expenses included in Line 1, which are directly ascribable to this facility, should be reclassified to its appropriate cost center in this cost report. Describe reclassification.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ ( \_\_\_\_\_ )

4. NET HOME OFFICE -OR- COUNTY COSTS ALLOCATED TO THIS FACILITY \$ \_\_\_\_\_  
(To Schedule 20, Administrative Expenses)

5. Above amount is for period from \_\_\_\_\_ thru \_\_\_\_\_

6. Above amount is from (check one):
- \_\_\_\_\_ DHSS "Home Office Cost Allocation Report"
- \_\_\_\_\_ Medicare home-office cost allocation report
- \_\_\_\_\_ County-wide cost allocation plan

REPORT SUBMISSION. Chain organizations must submit their home-office cost allocation report to: AUDIT UNIT, BUREAU OF HEALTH CARE FINANCING, DIVISION OF HEALTH, P.O. BOX 309, MADISON, WI 53701

# \_\_\_\_\_

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INSTRUCTIONS FOR  
Schedule 26B  
ALLOCATION OF ADMINISTRATIVE SERVICES EXPENSE

This schedule is provided for allocating the administrative service expense, reported in Schedule 26, between the Title XIX nursing home provider and other major revenue generating activities or non-nursing home activities which received administrative services during the cost reporting period.

Line 1 - Enter the total administrative expenses from Schedule 26, Line 20.

SECTION A - DIRECT EXPENSES

The financial records of the operation may readily identify administrative expenses which can be directly ascribed and assigned to a specific activity. Such directly assignable expenses should be entered in Section A under the related revenue activity.

Column A - Enter that portion of the total administrative expenses at Line 1 which is directly assignable to the nursing home or any of the non-nursing home activities.

Column B - Enter the amount from Column A into the nursing home's Column B if the expense is directly assignable to the nursing home activities.

Columns C to E - Enter the amount from Column A into the column for the major revenue activity or non-nursing home activity to which the administrative expense is being directly assigned.

Line 16 - Line 1 Less Line 2 to 14 of Column A is the net administrative expense which has not been directly assigned to the nursing home or any of the other activities. This net unassigned expense must be indirectly allocated in Section B.

SECTION B - ALLOCATION OF INDIRECT EXPENSES

Select a reasonable and supportable allocation basis (for Line 17) on which to allocate the net unassigned administrative expense at Line 16. On this basis, allocate the unassigned expenses between the Title XIX nursing home and each major revenue generating activity or non-nursing home activity which shared administrative services. The ratio for Line 18B is Line 17B divided by Line 17A; the ratio for Line 18C is Line 17C divided by Line 17A.

REFERENCES

For more information or details, see the following:

Schedule 4 - Major Revenue Generating Activities

INSTRUCTION BOOKLET - Section 700 - Allocation Of Shared And Indirect Expenses



-- Schedule 26B --

# \_\_\_\_\_

**ALLOCATION OF  
ADMINISTRATIVE SERVICE EXPENSE**

	(A) Total	(B) Nursing Home Provider	Non-Nursing Home Activities Getting Administrative Services		
			(C)	(D)	(E)
1. Total Administrative Services Expense (Total From Schedule 26, Line 20)	\$ _____				
<b>SECTION A - Direct Expenses</b>					
Assign Expenses Directly Ascribable To Or Identifiable With Each Activity (Describe)					
2. _____	( )	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	( )				
4. _____	( )				
5. _____	( )				
6. _____	( )				
7. _____	( )				
8. _____	( )				
9. _____	( )				
10. _____	( )				
11. _____	( )				
12. _____	( )				
13. _____	( )				
14. _____	( )				
15. Total Direct Expenses Assigned To Each Activity (Sum of Lines 2 to 14, Col. B to E)		\$ _____ (15B)	\$ _____ (15C)	\$ _____ (15D)	\$ _____ (15E)
16. Net Unassigned Or Indirect Administrative Expense \$ (Line 1 Less Lines 2 to 14)	(16A) \$ _____				
<b>SECTION B - Allocation Of Indirect Expenses</b>					
17. Allocation Basis Amounts (See Footnote)	(A) Total	(B) Nursing Home Provider	(C)	(D)	(E)
18. Ratio To Total Basis (To 4 decimals)	1.0000	(18B)	(18C)	(18D)	(18E)
19. Administrative Expense Allocation	\$ _____ (19A) Net From Line 16 Above	\$ _____ 19A X 18B	\$ _____ 19A X 18C	\$ _____ 19A X 18D	\$ _____ 19A X 18E
20. Total Administrative Expense For Each Activity	\$ _____ Total From Line 1 Above	\$ _____	\$ _____	\$ _____	\$ _____
		Sum of Lines 15 and 19, Columns B to E			

FOOTNOTE - At line 17, enter the quantitative amounts for allocation basis used by facility. Describe here the type of basis used, and how determined.

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INSTRUCTIONS FOR  
Schedule 27  
OTHER COST CENTERS

This schedule should be completed for any cost centers which are not included in the previous schedules of this cost report. Identify the cost center.

Some cost centers which should be reported in this schedule include, but are not limited to:

- Beauty and Barber Shop
- Gift Shop
- Snack Counter
- Day Care Services
- Home Care Services
- Fund Raising Activities

Major Revenue Generating Activities - Direct Expenses

This schedule may also be used for reporting the expenses directly ascribable to or identifiable with any major revenue generating activity with which the nursing home provider is associated.

Lines 1 to 5 - SALARIES AND WAGES

Same as previous schedules. Hours are optional.

Lines 6 to 17 - NON-SALARY EXPENSES

Enter the non-salary expenses for each cost center.  
Describe the expense or enter the nursing home's descriptive account title.

Round all amounts to whole numbers.